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### Overview

H.F. 1389 creates a new subclass called class I manufactured home parks, where the owner or attendant has accumulated specified continuing education credits. Qualification for the new classification would result in a class rate reduction from 1.25 percent to one percent.

#### Section

- 1** **Class I manufactured home park.** Defines class I manufactured home park as parks where the owner or the on-site attendant accumulates 12 hours of qualifying education courses every three years. Qualifying courses must be approved by the Department of Labor and Industry or the Department of Commerce for continuing education in real estate or continuing education for residential contractors and manufactured home installers. Provides a start-up mechanism allowing less than 12 hours of qualifying education in the first three years of qualification under this section. Provides that a park qualifying as class I receives "homestead treatment," but is not eligible for the homestead market value exclusion. Precludes residents of the park from including property taxes assessed against the park in the determination of taxes payable for rent paid under the property tax refund.
- 2** **Class 4.** Provides that class I manufactured home parks will have a class rate of one percent. Under current law, manufactured home parks have a class rate of 1.25 percent, except that parks of a manufactured home co-op have a class rate of 0.75 percent if more than 50 percent of the units are owner-occupied, and a class rate of one percent otherwise.